

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Application for Increase in USF Eligibility for Uintah Basin Telecommunications Association and UBET Telecom, Inc.	DOCKET NO. 05-053-01 EXHIBIT DPU 8.0 DIRECT TESTIMONY OF BRUCE SCOTT MOIO
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Division of Public Utilities

Department of Commerce

State of Utah

September 9, 2005

CONFIDENTIAL PUBLIC VERSION

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Introduction 1

Scope and Summary of Testimony 1

1 TESTIMONY OF BRUCE SCOTT MOIO

2 Docket No. **05-053-01**

3 **I N T R O D U C T I O N**

4 **Q: Please state your name, business address, employer, and title.**

5 A: My name is Bruce Scott Moio; my business address is 160 East 300 South Salt Lake
6 City, Utah 84114; I am employed by the Division of Public Utilities as a utility analyst.

7 **Q: On whose behalf are you testifying?**

8 A: I am testifying on behalf of the Division of Public Utilities (“Division”).

9 **Q: Please summarize your educational and professional experience.**

10 A: I earned a bachelors degree in accounting from Loyola Marymount University. I have 20
11 years of corporate and forensic accounting experience. While at the Division I have
12 worked on a number or projects including public utility regulatory fee calculation and
13 assessment, the most recent PacifiCorp rate case, implementing the certification process
14 for several water utility companies, and various other accounting projects involving
15 regulated utility companies. I completed the annual NARUC Regulatory Accounting
16 Studies Program in 2004. I am also a member of the Association of Certified Fraud
17 Examiners.

18 **S C O P E A N D S U M M A R Y O F T E S T I M O N Y**

19 **Q: What is the purpose of your testimony in these proceedings?**

20 A: I will present testimony on several Division adjustments that remove specific items
21 booked in 2004 and that were included in the Company’s filed application rate base.
22 These adjustments involve assets the Division believes are for unregulated services as
23 well as for assets that do not serve Utah ratepayers. There are eight such adjustments and
24 each has a corresponding depreciation expense adjustment. The detail of my testimony
25 for each of these adjustments must be marked confidential as all the data used to derive
26 the adjustments was taken from information provided by UBET-UBTA under protective
27 order. Each of my Exhibits are confidential as well.

1 *****
 2 *****
 3 *****
 4 *****
 5 *****
 6 *****
 7 *****
 8 *****

9 Q: Please explain your next rate base adjustment.

10 A: *****
 11 *****
 12 *****
 13 *****
 14 *****
 15 *****
 16 *****

17 Q: Please explain the next rate base adjustment.

18 A: *****
 19 *****
 20 *****
 21 *****
 22 *****
 23 *****
 24 *****
 25 *****

26 Q: Please explain the next rate base adjustment.

1 A: *****

2 *****

3 *****

4 *****

5 *****

6 *****

7 *****

8 *****

9 *****

10 Q: Please explain the next rate base adjustment.

11 A:

12 *****

13 *****

14 *****

15 *****

16 *****

17 *****

18 *****

19 *****

20 *****

21 Q: Please explain the next rate base adjustment.

22 A: *****

23 *****

24 *****

25 *****

26 *****

1 *****
2 *****
3 *****
4 *****
5 *****
6 *****
7 *****

8 **Q: What are the total expense and rate base adjustments you are recommending?**

9 A: The adjustments I have detailed in my testimony result in a \$5,452 reduction in
10 depreciation expense for the test period intrastate and a \$9,881 reduction in
11 depreciation expense for the test period and total company. The recommended changes
12 to rate base result in \$103,217 less rate base on an intrastate basis and \$116,192 less total
13 company rate base for the test period.

14 **Q: Does this conclude your testimony?**

15 A: Yes.